**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929**

**WP(C).No. 26628 of 2005(T)**

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**PETITIONER:**

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**GANGES INTERNATIONALE PVT LTD.,**
**DOOR NO.1/379, FALCON TOWERS, BPL JUNCTION,**
**KOOTUPADA, PALAKKAD, REPRESENTED BY ITS**
**PROJECT MANAGER, MR.V.S.DWIVEDI.**

**BY ADV. SRI.A.KUMAR**

**RESPONDENTS:**

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1. **THE INTELLIGENCE INSPECTOR,**
   **COMMERCIAL TAXES, VELLAPPALLY LANE,**
   **NEAR DISTRICT GOVT. HOSPITAL, KOTTAYAM.**

2. **THE ASSISTANT COMMISSIONER (ASSMT-III),**
   **COMMERCIAL TAXES, SPECIAL CIRCLE,**
   **PALAKKAD.**

**BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26/03/2007, ALONG WOTH WP(C) NO.2479/2006 AND CONNECTED CASES THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**W.P.(C) NO.26628/2005**

**APPENDIX**

**PETITIONER'S EXHIBITS**

**EXT.P1:- COPY OF THE KGST REGISTRATION CERTIFICATE DT.30.10.04.**

**EXT.P2:- COPY OF THE CST REGISTRATION CERTIFICATE DT.30.10.04.**

**EXT.P3:- COPY OF THE CENTRAL EXCISE REGISTRATION CERTIFICATE 12.10.04.**

**EXT.P4:- COPY OF THE RECEIPT DT./31.8.05 EVIDENCING PAYMENT OF ENTRY TAX.**

**EXT.P5:- COPY OF THE E1 INVOICE OF M/S.NORTEL NETWORKS (INDIA) PVT. LTD. DT.28.6.05.**

**EXT.P6:- COPY OF THE DECLARATION DT.3.9.05 OF M/S.NORTEL NETWORKS (INDIA) PVT. LTD.**

**EXT.P7:- COPY OF THE DT.2.9.05 ISSUED BY THE 1ST RESPONDENT.**

**/TRUE COPY/**

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K.BALAKRISHNAN NAIR, J.

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W.P.(C) NOS.26628 & 35685/2005,

590 & 2479/2006

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JUDGMENT

The petitioners in these writ petitions challenge the notices issued under Section 47(2) of the Kerala Value Added Tax Act. The goods have been released pursuant to the interim orders of this Court. The Commercial Taxes Officer (Enquiry) or the Intelligence Officer, as the case may be, shall pass orders in these matters, after affording an opportunity of being heard to the petitioners, if so far, no final orders were passed. The bonds executed or the bank guarantees furnished shall be discharged or released, subject to the final orders passed. If any of the petitioners claim refund of the entry tax paid, they may move the competent authority for the same. In that event those applications will be disposed of without delay.

The Writ Petitions are disposed of as above.

26th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/